

FORM B**Format of covering letter of the Annual Audit Report to be filed with the Stock Exchanges**

1.	Name of the Company:	OPTO CIRCUITS (INDIA) LIMITED
2.	Annual financial statements for the year ended	31st March 2014
3.	Type of Audit qualification	Qualified...../ Subject to/ Except for.....
4.	Frequency of qualification	Point (a) is repetitive.
5.	Draw attention to relevant notes in the annual financial statements and management response to the qualification in the directors report:	Auditors Report dated 30th May, 2014 for Consolidated Financial Statements under the heading Opinion in points (a) to (f) and under other matters on page no 52 & 53 of the Annual Report
6.	Additional comments from the board/audit committee chair:	Explanation by Board of Directors, In their Report dated August 12, 2014 under heading Auditors Observation, on page 11 & 12 of the Annual Report.

For Opto Circuits (India) Limited

Vinod Ramnani
Chairman & Managing Director